

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW MEXICO**

**UNITED STATES,**

**Plaintiff,**

**v.**

**No. 12-cv-0113 SMV/LAM**

**SAMUEL E. FIELDS,  
JOHNETTE FIELDS, and  
N.M. DEP'T OF TAXATION & REVENUE,**

**Defendants.**

**ORDER TO SHOW CAUSE**

THIS MATTER is before the Court sua sponte. The instant case was filed by the United States on February 3, 2012. United States' Complaint [Doc. 1]. One of the Defendants, the New Mexico Department of Taxation and Revenue, was served and has responded. Proof of Service [Doc. 3] at 2; Disclaimer of New Mexico Taxation and Revenue Department [Doc. 5]. The remaining Defendants, Mr. Fields and Ms. Fields, have not answered or otherwise responded to the Complaint. Proper service appears to have been made on Defendants Fields on March 26, 2012, and their answers were due by April 19, 2012. Proofs of Service [Doc. 4] at 2, 4. However, none has been filed. In the absence of any response from the Fields, the United States has taken no further action, and the case is at a standstill.

Courts have inherent power to dismiss cases for lack of prosecution. *E.g., Link v. Wabash R.R. Co.*, 370 U.S. 626, 629–30 (1962); *Shotkin v. Westinghouse Electric & Mfg. Co.*, 169 F.2d 825,

826 (10th Cir. 1948). Additionally, courts sua sponte may dismiss cases for failure to prosecute under Fed. R. Civ. P. 41(b). *Olsen v. Mapes*, 333 F.3d 1199, 1204 n.3 (10th Cir. 2003).

Because Defendants Fields have not responded to the Complaint and because the United States has not taken any further action, the Court will require Plaintiff United States to show cause why its case should not be dismissed for lack of prosecution.

**IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED** that the United States show cause no later than **Wednesday, June 6, 2012**, why its case should not be dismissed without prejudice for failure to prosecute.

**IT IS SO ORDERED.**

A handwritten signature in black ink, appearing to read 'S. Vidmar', is written over a horizontal line.

**STEPHAN M. VIDMAR**  
**United States Magistrate Judge**